

**WESTMOUNT HEALTH FACILITY  
(AN ENTERPRISE FUND OF THE  
COUNTY OF WARREN, NEW YORK)**

**FINANCIAL REPORT**

**DECEMBER 31, 2009**



**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

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## **Independent Auditor's Report**

To the Chairman and Members of the  
Board of Supervisors of the  
County of Warren, New York

We have audited the accompanying balance sheets of Westmount Health Facility (the "Facility"), an enterprise fund of the County of Warren, New York, as of December 31, 2009 and 2008, and the related statements of revenues and expenses and fund equity, and cash flows for the years then ended. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Westmount Health Facility as of December 31, 2009 and 2008, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*McCarthy + Conlon, LLP*

Glens Falls, New York  
April 28, 2010



**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Balance Sheets**  
**December 31, 2009 and 2008**

	2009	2008
<b><u>Assets</u></b>		
Current assets:		
Cash	\$ 2,048,071	\$ 2,554,572
Restricted cash - patient funds	33,223	29,533
Assets limited as to use	6,397	9,925
Patient accounts receivable, net	491,103	426,324
Due from third party payors	571,801	7,510
Supplies	30,963	30,733
Due from County, current	28,463	19,552
Prepaid expenses	58,850	64,903
Total current assets	<u>3,268,871</u>	<u>3,143,052</u>
Due from County, long term	117,805	132,201
Property, plant, and equipment, net	<u>3,680,073</u>	<u>3,990,894</u>
Total assets	<u><u>\$ 7,066,749</u></u>	<u><u>\$ 7,266,147</u></u>
<b><u>Liabilities and Fund Equity</u></b>		
Current liabilities:		
Current portion of capital lease payable	\$ 282,137	\$ 270,148
Accounts payable	43,758	116,303
Due to County	34,834	308,771
Accrued payroll and related benefits	119,962	112,549
Vacation leave and related benefits	217,815	224,597
Due to third party payors	34,090	20,585
Patient funds	33,223	29,533
Other current liabilities	469	469
Deferred revenue	-	1,933
Total current liabilities	<u>766,288</u>	<u>1,084,888</u>
Long-term liabilities:		
Sick leave and related benefits	237,006	250,560
Capital lease payable, net of current portion	2,197,105	2,479,242
Postemployment health benefits	<u>2,507,293</u>	<u>1,209,109</u>
Total long-term liabilities	<u>4,941,404</u>	<u>3,938,911</u>
Fund equity:		
Invested in property and equipment, net of related debt	1,200,831	1,279,004
Restricted	5,928	9,456
Unrestricted	<u>152,298</u>	<u>953,888</u>
Total fund equity	<u>1,359,057</u>	<u>2,242,348</u>
Total liabilities and fund equity	<u><u>\$ 7,066,749</u></u>	<u><u>\$ 7,266,147</u></u>

**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Statements of Revenues and Expenses and Fund Equity**  
**Years Ended December 31, 2009 and 2008**

	2009	2008
Operating revenues:		
Net patient service revenue	\$ 5,690,334	\$ 6,511,634
Other operating revenue	1,626	2,847
Total operating revenues	<u>5,691,960</u>	<u>6,514,481</u>
Operating expenses:		
Nursing services	2,460,470	2,379,392
Ancillary services	354,188	418,809
Dietary services	604,526	600,915
Housekeeping	240,904	256,465
Laundry service	91,336	88,790
Maintenance	381,092	454,623
Administrative and fiscal services	685,859	622,533
Employee benefits	2,775,710	2,697,825
New York State tax assessment	266,301	343,854
Depreciation	352,837	345,789
Provision for bad debts	110,000	52,098
Total operating expenses	<u>8,323,223</u>	<u>8,261,093</u>
Loss from operations	<u>(2,631,263)</u>	<u>(1,746,612)</u>
Non-operating revenue (expense):		
Indirect costs and operating transfers from County	284,848	412,954
Intergovernmental transfers	1,561,423	1,688,974
Investment income	9,435	6,733
Interest expense	(108,474)	(119,550)
Other revenue	740	1,715
Abandoned project costs	-	(15,920)
Total non-operating revenue, net	<u>1,747,972</u>	<u>1,974,906</u>
(Decrease) increase in fund equity	(883,291)	228,294
Fund equity, beginning	2,242,348	2,014,054
Fund equity, ending	<u>\$ 1,359,057</u>	<u>\$ 2,242,348</u>



**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Statements of Cash Flows**  
**Years Ended December 31, 2009 and 2008**

	2009	2008
Cash flows from operating activities:		
Cash received from patient services	\$ 4,964,769	\$ 6,806,832
Cash payments to suppliers for goods and services	(1,625,637)	(1,080,161)
Cash payments to employees for services	(5,006,228)	(5,079,720)
Other operating revenue	1,626	2,847
Net cash (used in) provided by operations	<u>(1,665,470)</u>	<u>649,798</u>
Cash flows from non-capital financing activities:		
Subsidy transfers from County	980	124,019
Intergovernmental transfers	1,561,423	1,688,974
Other	1,110	1,715
Net cash provided by non-capital financing activities	<u>1,563,513</u>	<u>1,814,708</u>
Cash flows from capital and related financing activities:		
Principal payments on capital leases	(270,148)	(258,669)
Interest paid	(108,474)	(119,550)
Purchase of property, plant, and equipment	(38,885)	(135,205)
Net cash used in capital and related financing activities	<u>(417,507)</u>	<u>(513,424)</u>
Cash flows from investing activities:		
Net change in assets whose use is limited	3,528	402
Investment income	9,435	6,733
Net cash provided by investing activities	<u>12,963</u>	<u>7,135</u>
Net (decrease) increase in cash and cash equivalents	(506,501)	1,958,217
Cash and cash equivalents, beginning of year	2,554,572	596,355
Cash and cash equivalents, end of year	<u>\$ 2,048,071</u>	<u>\$ 2,554,572</u>
Reconciliation of operating loss to net cash (used in) provided by operating activities:		
Loss from operations	\$ (2,631,263)	\$ (1,746,612)
Adjustments to reconcile loss from operations to net cash (used in) provided by operating activities		
Depreciation and amortization	352,837	345,789
Bad debts	110,000	52,098
Indirect costs and services from County	283,867	288,935
Changes in:		
Accounts receivable	(174,779)	55,560
Supplies	(230)	(2,048)
Prepaid items	6,053	900
Accounts payable	(76,045)	58,221
Due to/from third party payors	(550,786)	239,638
Due to/from County	(268,452)	252,550
Deferred revenue	(1,933)	(168,003)
Accrued items	(12,923)	63,661
Postemployment health benefits	1,298,184	1,209,109
Net cash (used in) provided by operating activities	<u>\$ (1,665,470)</u>	<u>\$ 649,798</u>



**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Notes to Financial Statements**  
**December 31, 2009**

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**Note 1. Organization and Summary of Significant Accounting Policies**

Reporting entity: Westmount Health Facility (the "Facility") is an 80 bed residential skilled nursing facility located in Queensbury, New York. The Facility is operated as an enterprise fund of the County of Warren, New York (the "County") and is accounted for separately by the County Treasurer.

An enterprise fund is accounted for as an operation that is financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs or expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Indirect costs from other County departments attributable to shared services have been provided for based on allocations from the most recent cost allocation plan for the County.

A summary of the Facility's significant accounting policies follows:

Basis of accounting: As an enterprise fund, the Facility uses the accrual basis of accounting. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred. The Facility applies all applicable Government Accounting Standards Board (GASB) pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions, Accounting Research Bulletins, and the AICPA Audit and Accounting Guide "Health Care Organizations." During 2008, the Facility (and the County) adopted Governmental Accounting Standards Board Statement 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions".

Patient accounts receivable and net patient service revenue: Net patient service revenue is reported at the estimated net realizable amounts from residents, third-party payors and others for services rendered.

Revenue received under third-party reimbursement agreements is subject to audit and retroactive adjustment. Provisions for estimated third-party payor retroactive adjustments under those agreements are provided in the financial statements if they are able to be reasonably estimated. Differences between amounts accrued and interim and final settlements are reported in operations in the year of settlement.

The Facility grants credit to its patients without collateral. Most of the patients are insured under third party payor agreements (see Note 9). Accounts receivable are stated net of an allowance for doubtful accounts. Bad debts are provided for on the allowance method based upon historical experience and management's estimation of collection losses on outstanding receivables. The allowance for doubtful accounts was approximately \$275,000 and \$165,000 at December 31, 2009 and 2008, respectively.

Intergovernmental transfers: Included in non-operating revenue are monies received through the Intergovernmental Transfer Program ("IGT"), which provides Medicaid rate enhancements to all non-state operated, publicly sponsored nursing facilities. The future of the IGT Program is uncertain, pending the ultimate resolution of negotiations between New York State and the federal government. IGT revenues amounted to \$1,561,423 and \$1,688,974 for 2009 and 2008, respectively.



**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Notes to Financial Statements**  
**December 31, 2009**

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**Note 1. Organization and Summary of Significant Accounting Policies, continued**

Cash and cash equivalents: For purposes of reporting the statement of cash flows, the Facility includes all cash accounts which are not subject to withdrawal restrictions or penalties as cash on the accompanying balance sheet.

Cash, resident funds: Cash, resident funds represents amounts held in trust for residents of the Facility and is reported as an asset and a liability on the balance sheet.

Assets limited as to use: Assets limited as to use represents amounts held by fiscal agents for the payment of unclaimed interest payable to bond holders and restricted cash gifts held by the County which are restricted as to purpose by the donor.

Supplies: Supplies are stated at the lower of cost (first-in, first-out method) or market.

Property, plant and equipment: Property, plant and equipment are stated at cost or, in the case of gifts, at fair market value at the date of the gift. Depreciation is computed using the straight-line method, based upon the estimated useful lives (from 4 to 40 years) of the specific assets.

Vacation and sick leave: Employees are granted vacation and sick leave in varying amounts. In the event of termination or upon retirement, an employee is entitled to payment for accumulated vacation and sick leave at various rates. Estimated vacation and sick leave have been recorded in the financial statements at the present rates of pay. The liability for sick leave has been reflected as long-term since it is anticipated that none of this obligation will be liquidated within the next fiscal year.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Reclassifications: Certain 2008 amounts have been reclassified to conform to the current year presentation.

**Note 2. Cash**

Cash recorded by the Facility is combined with cash recorded by the County in determining amounts covered by Federal Depository Insurance or by collateral held by the County's agent in the County's name. The collateral is monitored monthly by the County. As of December 31, 2009, the County has reported that its deposits were adequately collateralized.

**Westmount Health Facility**  
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**Notes to Financial Statements**  
**December 31, 2009**

**Note 3. Property, Plant and Equipment, net**

Property, plant and equipment is summarized as follows at December 31:

	2009	2008
Land	\$ 25,100	\$ 25,100
Land improvements	224,730	222,335
Building and improvements	2,984,063	2,984,063
Fixed equipment	4,342,574	4,336,270
Moveable equipment	653,607	627,462
Construction in progress	3,500	-
	<u>8,233,574</u>	<u>8,195,230</u>
	4,553,501	4,204,336
Less accumulated depreciation	<u>\$ 3,680,073</u>	<u>\$ 3,990,894</u>

Total depreciation expense for the years ended December 31, 2009 and 2008 was \$352,837 and \$345,789, respectively.

Included in property, plant and equipment is property and equipment under capital lease for the cogeneration plant (see Note 4) which consists of the following:

	2009	2008
Land improvement, building and equipment	\$ 3,626,548	\$ 3,626,548
Less: accumulated depreciation	1,024,256	805,933
Net property under capital lease	<u>\$ 2,602,292</u>	<u>\$ 2,820,615</u>

**Note 4. Capital Lease Payable**

In 2005, the Facility entered into a capital lease agreement with a third party for a natural gas fueled co-generation plant as a means of reducing utility costs. The lease calls for principal and interest payments, with interest fixed at 4.35%, payable in 146 monthly installments approximating \$32,000, with lease maturity scheduled for April 2018. The lease also requires the Facility to pay the third party a monthly maintenance and performance fee throughout the term of the lease.

Additionally, the Facility has an agreement with another County agency to provide that agency with all needed electricity, at cost, for an indefinite period of time. The cost of connecting the County agency to the Facility to provide electricity was capitalized at approximately \$168,000, of which the Facility has recorded a receivable for this amount which is being paid over 15 years. The amount due to the Facility at December 31, 2009 and 2008 was \$129,325 and \$137,976, respectively, and is included in the amount due from County on the balance sheet.



**Westmount Health Facility**  
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**Notes to Financial Statements**  
**December 31, 2009**

**Note 4. Capital Lease Payable, continued**

Capital lease activity for 2008 is summarized as follows:

	Balance at 12/31/08	New Borrowings	Repayments	Balance at 12/31/09
Capital lease obligation	<u>\$ 2,749,390</u>	<u>\$ -</u>	<u>\$ 270,148</u>	<u>\$ 2,479,242</u>

Future minimum lease payments as of December 31, 2009 are as follows:

	Total	Interest	Principal
2010	384,403	102,266	282,137
2011	384,403	89,745	294,658
2012	384,403	76,669	307,734
2013	384,403	63,013	321,390
2014	384,403	48,750	335,653
2015-2017	993,039	55,369	937,670
	<u>\$ 2,915,054</u>	<u>\$ 435,812</u>	<u>\$ 2,479,242</u>

**Note 5. Pension Plan**

**Plan Description:** The Facility participates in the New York State and Local Employees' Retirement System and the Public Employees' Group Life Insurance Plan (the "Systems"). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

**Funding Policy:** The Systems are noncontributory except for employees who joined the New York State and Local Employees' Retirement System ("ERS") after July 27, 1976 who contribute 3% of their salary. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.



**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Notes to Financial Statements**  
**December 31, 2009**

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**Note 5. Pension Plan, continued**

The Facility is required to contribute at an actuarially determined rate. The required contributions for the current year and the three preceding years were as follows:

2009	\$ 235,618
2008	\$ 259,698
2007	\$ 263,833
2006	\$ 281,181

The Facility's contributions made to the Systems were equal to 100 percent of the contributions required for the year.

**Note 6. Post-Retirement Benefits**

Plan description: Warren County (the "County") administers the Warren County Retiree Health Insurance Plan (the "Plan") as a single-employer defined benefit Other Postemployment Benefit (OPEB) plan, in which the Facility is a participant. The Plan provides for continuation of medical insurance benefits for certain retirees and their spouses and can be amended by action of the County subject to applicable collective bargaining and employment agreements. The Plan does not issue a stand alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan. The County issues publicly available County-wide general purpose financial statements that include additional disclosures regarding the County-wide OPEB obligation and funding status. These statements are available from the County treasurer.

Funding policy: The obligation of the plan members, employers and other entities, including the Facility, are established by action of the County pursuant to applicable collective bargaining and employment agreements. The required contribution rates of the employer and the members varies depending on the applicable agreement. The employer currently contributes enough money to the plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the plan are paid by the County.

Other disclosure information: The projections of benefits are based on the types of benefits provided under the substantive plan at the time of the valuation date and on the pattern of cost-sharing between the employer and plan members. In addition, the projections do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the employer and plan members in the future. The actuarial calculations reflect a long-term perspective; actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. In the January 1, 2009 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumption included a 4.00% investment rate of return, which is based on the projected long-term earning rate of the assets expected to be available to pay benefits. Since Warren County does not currently segregate funding for these benefits, the appropriate rate is the expected rate of return on the County's general assets.



**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Notes to Financial Statements**  
**December 31, 2009**

**Note 6. Post-Retirement Benefits, continued**

Reconciliation of Net OPEB obligation at January 1, 2009:

The Facility's share of the Net OPEB obligation at January 1, 2009 is calculated as follows:

Net OPEB obligation at the beginning of the year	\$ 1,209,109
OPEB expense	1,464,986
Net OPEB contributions made during the fiscal year	<u>(166,802)</u>
Net OPEB obligation at the end of the year	<u>\$ 2,507,293</u>
Percentage of expense contributed	<u>11.4%</u>

Schedule of employer contributions

The employer contributions made on a pay-as-you-go basis were:

2009	\$166,802
2008	\$187,269

**Note 7. Related Party Transactions**

The Facility is subsidized by the County and received operating transfers of \$981 and \$124,019 in 2009 and 2008, respectively. Additionally, the County provides certain financial and operating services for various County operating units, including the Facility. The Facility was the beneficiary of services, primarily indirect, valued at \$283,867 and \$288,935 for the years ended December 31, 2009 and 2008, respectively. The Facility owed the County \$34,834 as of December 31, 2009 for payroll and related items and other services provided. Further, the County (or agencies thereof) owed the Facility \$146,268 at December 31, 2009.

**Note 8. Commitments and Contingencies**

Unemployment Insurance: The Facility currently uses reimbursement financing rather than pay contributions under the regular experience-rating provision of the New York State Unemployment Insurance Law. Under this method, the Facility is liable to New York State for payments of amounts equal to the benefits paid to its claimants. The Facility's unemployment expense for the years ended December 31, 2009 and 2008 was \$25,368 and \$10,143, respectively. Due to the underlying uncertainties related to future obligations, no accrual has been made for future obligations that might arise under this arrangement.

Workers Compensation Insurance: The Facility participates in a self-insurance plan sponsored by the County for workers' compensation under Local Law No. 3, 1989, pursuant to Article 5 of the Workers' Compensation Law. The plan is open to any eligible municipality or public entity within the geographic boundaries of Warren County for participation. The County, which is responsible for the administration of the plan and its reserves, accounts for this plan in a separate special revenue fund which is included in the County's combined financial statements. Participant contributions are financed on an estimated claim basis with excess contributions transferred to a reserve at the end of the fiscal year. The Facility's workers' compensation



**Westmount Health Facility**  
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**Notes to Financial Statements**  
**December 31, 2009**

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**Note 8. Commitments and Contingencies, continued**

expense for the years ended December 31, 2009 and 2008 was \$76,994 and \$104,691, respectively.

Self-Insurance: The County has adopted a self-insurance policy which includes the Facility. The County assumes liability for most risks including, but not limited to, personal injury, malpractice, vehicle and general liability. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. At December 31, 2009 no claims meet the liability criteria. Payment of any liabilities that could result from judgments and claims against the Facility is guaranteed by the County.

Third Party Rate Adjustments: As stated in Note 1, net patient service revenue is reported at estimated net realizable amounts from residents, third-party payors, and others for services rendered and includes estimated retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations.

At December 31, 2009, the amount due to third party payors of \$34,090 is an estimated amount due to Medicare because of an inadvertent and unintentional billing error with regard to Medicare Part B physician billings. The billing error and the resulting Medicare overpayment were self-disclosed by the Facility to its fiscal intermediary. The overpayment will be repaid through the claims adjustment process during 2010.

Revenue from the Medicare and Medicaid programs accounted for approximately 7% and 80%, respectively, of the Facility's net patient service revenue for the year ended December 31, 2009. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The 2009 and 2008 net patient service revenue increased approximately \$401,000 and \$1,049,000, respectively, as a result of the final settlements in excess of amounts previously estimated.

Regulatory: The Facility is subject to compliance with laws and regulations of various governmental agencies. Recently, governmental review of compliance with these laws and regulations has increased, resulting in fines and penalties for noncompliance by individual health care providers. While no outstanding regulatory actions exist at December 31, 2009 for the Facility, compliance with these laws and regulations is subject to future government review, interpretation or actions which are unknown and unasserted at this time.

**Note 9. Concentration of Patient Credit Risk**

The Facility grants credits without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors was as follows at December 31:



**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Notes to Financial Statements**  
**December 31, 2009**

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**Note 9. Concentration of Patient Credit Risk, continued**

	<u>2009</u>	<u>2008</u>
Medicare	3%	13%
Medicaid	66%	63%
Private Pay	31%	24%

## **Supplementary Information**

**Westmount Health Facility**  
**(An Enterprise Fund of the County of Warren, New York)**

**Schedule of Operating Expenses**  
**Year Ended December 31, 2009**  
**(With Comparative Totals for 2008)**

	Salaries	Other	2009 Total	2008 Total
Nursing services:				
Administration	\$ 187,198	\$ 3,408	\$ 190,606	\$ 193,078
Routine care	2,097,399	172,465	2,269,864	2,186,314
Total nursing services	<u>2,284,597</u>	<u>175,873</u>	<u>2,460,470</u>	<u>2,379,392</u>
Ancillary services:				
Physical therapy	21,690	73,346	95,036	98,791
Occupational therapy	-	23,422	23,422	52,621
Speech therapy	-	5,294	5,294	7,618
Recreational therapy activities	54,611	2,130	56,741	74,906
Social services	40,760	1,559	42,319	41,158
Dental services	-	20,500	20,500	20,500
Medical records	-	-	-	250
Medical director and physicians	16,699	43,584	60,283	59,908
Pharmacy	-	50,593	50,593	63,057
Total ancillary services	<u>133,760</u>	<u>220,428</u>	<u>354,188</u>	<u>418,809</u>
General services:				
Dietary	375,682	228,844	604,526	600,915
Housekeeping	225,949	14,955	240,904	256,465
Laundry service	82,285	9,051	91,336	88,790
Maintenance	159,105	221,987	381,092	454,623
Total general services	<u>843,021</u>	<u>474,837</u>	<u>1,317,858</u>	<u>1,400,793</u>
Administrative and fiscal services:				
Administrative and business office	252,468	128,141	380,609	312,377
Insurance	-	21,383	21,383	21,221
Indirect cost allocation	-	283,867	283,867	288,935
Total administrative and fiscal services	<u>252,468</u>	<u>433,391</u>	<u>685,859</u>	<u>622,533</u>
Employee Benefits	-	2,775,710	2,775,710	2,697,825
Assessment	-	266,301	266,301	343,854
Depreciation	-	352,837	352,837	345,789
Provision for bad debts	-	110,000	110,000	52,098
Total operating expenses	<u>\$ 3,513,846</u>	<u>\$ 4,809,377</u>	<u>\$ 8,323,223</u>	<u>\$ 8,261,093</u>